

# Order

Michigan Supreme Court  
Lansing, Michigan

February 4, 2022

Bridget M. McCormack,  
Chief Justice

162961

Brian K. Zahra  
David F. Viviano  
Richard H. Bernstein  
Elizabeth T. Clement  
Megan K. Cavanagh  
Elizabeth M. Welch,  
Justices

MACK C. STIRLING,  
Petitioner-Appellant,

v

SC: 162961  
COA: 353117  
Tax Tribunal: 19-003870-TT

COUNTY OF LEELANAU,  
Respondent-Appellee.

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On order of the Court, the application for leave to appeal the March 25, 2021 judgment of the Court of Appeals is considered. We direct the Clerk to schedule oral argument on the application. MCR 7.305(H)(1).

The appellant shall file a supplemental brief addressing whether the Court of Appeals erred by holding that the primary exemption claimed by the appellant's wife for a residence in Utah was based upon a "substantially similar" exemption as the Michigan principal residence exemption, MCL 211.7cc. The appellant's brief shall be filed by April 25, 2022, with no extensions except upon a showing of good cause. In the brief, citations to the record must provide the appendix page numbers as required by MCR 7.312(B)(1). The appellee shall file a supplemental brief within 21 days of being served with the appellant's brief. A reply, if any, must be filed by the appellant within 14 days of being served with the appellee's brief. The parties should not submit mere restatements of their application papers.

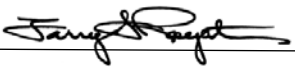
The Taxation Section of the State Bar of Michigan is invited to file a brief amicus curiae. Other persons or groups interested in the determination of the issue presented in this case may move the Court for permission to file briefs amicus curiae.



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I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

February 4, 2022

  
Clerk